



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.608

AMARAVATI, FRIDAY, SEPTEMBER 11, 2020

G.281

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 - OFFICERS OF ANDHRA PRADESH STATE DIRECTORATE OF REVENUE INTELLIGENCE (APSDRI) - CONFERRING POWERS UNDER THE ACT.

[G.O.Ms.No.260, Revenue (Commercial Taxes-II), 10th September, 2020.]

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of Section (4) read with section 3 of Andhra Pradesh Goods and Services Tax Act, 2017, (Act No.16 of 2017) (APGST Act 2017) and Section 4 of Integrated Goods and Services Tax Act, 2017 (Act No.13 of 2017), the Government of Andhra Pradesh hereby appoints the officers in the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), specified in column (2) of the table below as state tax officers as specified in column 3 and invests them with the powers of gathering intelligence and collecting information under Sections 150 and 151 of Andhra Pradesh Goods and Services Tax Act, 2017) and rules made there under. The powers so invested to them shall be exercised throughout the territory of the state of Andhra Pradesh concurrently with the State Tax officers of the corresponding rank in the Commercial Taxes Department as specified in Column (3) of the table.

S.No. (1)	Officer in APSDRI (2)	Officers of APGST, whose powers are to be exercised (3)
1	Commissioner/ Special Commissioner	Commissioner
2	Joint Director	Additional / Joint Commissioner
3	Deputy Director	Deputy Commissioner
4	Assistant Director	Assistant Commissioner
5	Senior Intelligence Officer	Deputy Assistant Commissioner
6	Intelligence Officer	Goods and Services Tax Officer

In case, the officers of APSDRI on examination and analysis of the information and intelligence gathered by them make out a case of tax avoidance or tax evasion, they are empowered to exercise the powers under sections 67, 70 and 71 of APGST Act, 2017 with the prior permission of the Chief Commissioner of State Tax on case to case basis. The observations and findings of the APSDRI there on along with the relevant record if any shall be transmitted to the Chief Commissioner of State Tax for initiating further action of assessment and recovery of taxes.

This notification shall come into force on and from the date of publication in official gazette.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

---X---